

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re

**TRUE VALUE COMPANY, L.L.C., et al.,

Debtors.¹**

Chapter 11

Case No. 24-12337 (KBO)

(Jointly Administered)

Related Docket Nos. 131, 435

**SUPPLEMENTAL DECLARATION
OF EVAN HILL IN SUPPORT OF THE DEBTORS'
APPLICATION FOR AN ORDER (I) AUTHORIZING THE
EMPLOYMENT AND RETENTION OF SKADDEN, ARPS, SLATE,
MEAGHER & FLOM LLP AS COUNSEL TO THE DEBTORS EFFECTIVE
AS OF THE PETITION DATE AND (II) GRANTING RELATED RELIEF**

I, Evan Hill, pursuant to 28 U.S.C. § 1746, hereby declare that the following is true to the best of my knowledge, information, and belief:

1. I am a member of the firm of Skadden, Arps, Slate, Meagher & Flom LLP (“Skadden” or the “Firm”), which maintains offices for the practice of law at, among other locations, One Manhattan West, New York, New York 10001. I am admitted in, practicing in, and a member in good standing of the bar of the State of New York.

2. I submit this declaration and statement (this “Declaration”) to supplement my declaration dated October 22, 2024 [Docket No. 131]² (the “Initial Declaration”).

¹ The Debtors in these chapter 11 cases, along with the last four digits of their respective tax identification numbers, are as follows: True Value Company, L.L.C. (9896); TV Holdco II, L.L.C. (2272); TV TSLC, L.L.C. (7025); TV GPMC, L.L.C. (8136); True Value Retail, L.L.C. (7946); TrueValue.com Company, L.L.C. (6386); True Value Virginia, L.L.C. (9197); and Distributors Hardware, L.L.C. (8106). The address of the Debtors’ corporate headquarters is 8600 W. Bryn Mawr Ave. Chicago, IL 60631.

² The Initial Declaration was attached as Exhibit B to the *Debtors’ Application for an Order (I) Authorizing Employment and Retention of Skadden, Arps, Slate, Meagher & Flom LLP as Counsel to the Debtors Effective as of The Petition Date and (II) Granting Related Relief* [Docket No. 131] (the “Application”). On November 15, 2024, the Court entered an order approving the Application and authorizing the Debtors to employ Skadden as lead bankruptcy counsel, effective as of the Petition Date. [Docket No. 435].

3. Since the filing of the Initial Declaration, Skadden has identified additional interested parties in the Chapter 11 Cases to review (the “Additional Potential Interested Parties” and, together with the parties included on the exhibit attached to the Initial Declaration, the “Potential Interested Parties”). A list of the Additional Potential Interested Parties is attached hereto as **Exhibit A** (the “Additional Potential Interested Parties List” and, collectively with the list of Potential Interested Parties attached as an exhibit to the Initial Declaration, the “Potential Interested Parties List”).

4. Skadden conducted a review of the Additional Potential Interested Parties List in accordance with the Firm Procedures, as described in detail in the Initial Declaration. Based upon this review, the Additional Potential Interested Parties List indicates: (a) in bold and italics any Additional Potential Interested Party, its affiliates, or its known material beneficial owners that the Firm currently represents; and (b) in underlined italics any Additional Potential Interested Party, its affiliates, or its known material beneficial owners that the Firm previously represented within the past seven years. All relationships identified in the Additional Potential Interested Parties List pertain to matters that are unrelated to the Debtors and the Chapter 11 Cases and not adverse to the Debtors or their estates.

5. The Potential Interested Parties List may continue to change during the pendency of the Chapter 11 Cases. In addition, Skadden will conduct ongoing review in connection with its disclosure obligations. Should the Firm learn that a relationship with any of the Potential Interested Parties (as may be updated) should be disclosed in the future, a supplemental declaration with such disclosure will be promptly filed with this Court.

6. Based on the Firm Procedures, and as described herein, I do not believe that Skadden’s past or current representation of any Potential Interested Parties (a) precludes Skadden

from being a disinterested party under the Bankruptcy Code, nor (b) constitutes holding or representing an interest adverse to the Debtors' estates.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Dated: January 29, 2025
New York, New York

SKADDEN, ARPS, SLATE, MEAGHER &
FLOM LLP

/s/ Evan Hill
Evan Hill
One Manhattan West
New York, New York 10001
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Evan.Hill@skadden.com

EXHIBIT A

Additional Potential Interested Parties List

Exhibit A - Potential Parties in Interest

BOLD ITALICS: Represents Potential Interested Parties that are current clients or affiliates of current clients.

ITALICS: Represents Potential Interested Parties that are former clients (within the the past seven years) or affiliates of former clients.

PLAIN TEXT MARKED "CLEAR": Represents Potential Interested Parties that are not current or former clients (within the past seven years) or affiliates thereof.

Category	Party in Interest	Relationship
Current and Former Directors & Officers	Aron Schwartz	Clear
Current and Former Directors & Officers	Chris Kempa	Clear
Current and Former Directors & Officers	Mo Bawa	Clear
Debtor Professionals	Glenn Agre Bergman & Fuentes LLP	Clear
Debtor Professionals	Young Conaway Stargatt & Taylor, LLP	Clear
Environmental Claimants	A. Duie Pyle, Inc.	Clear
Environmental Claimants	Commonwealth of Massachusetts Executive Office of Energy and Environmental Affairs Western Regional Office Environmental Protection Department	Clear
Environmental Claimants	<i>Leidos, Inc.</i>	Current client
Environmental Claimants	Massachusetts Department of Environmental Protection	Clear
Environmental Claimants	MidAtlantic Warehouse & Storage LLC	Clear
Environmental Claimants	North Carolina Department of Environment, Health, and Natural Resources Raleigh Regional Office	Clear
Environmental Claimants	North Carolina Department of Environmental and Natural Resources Raleigh Regional Office Waste Management Division	Clear
Environmental Claimants	North Carolina Department of Environmental Quality	Clear
Law Firms	Krane, LLP	Clear
Law Firms	Sanchez Daniels & Hoffman LLP	Clear
Law Firms	Thompson Hine LLP	Clear
Litigation Counterparties and Counsel	A.P. Construction Inc.	Clear
Litigation Counterparties and Counsel	Akers Family Investments, LLC	Clear
Litigation Counterparties and Counsel	Amazing Prod	Clear
Litigation Counterparties and Counsel	Andrew Steffson	Clear

Exhibit A - Potential Parties in Interest

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Category	Party in Interest	Relationship
Litigation Counterparties and Counsel	Andrew Wenker, Michael J. Glassman & Associates, LLC	Clear
Litigation Counterparties and Counsel	Arrow Hardware, Inc.	Clear
Litigation Counterparties and Counsel	Best Line Leasing Inc. d/b/a Bobcat of Philadelphia	Clear
Litigation Counterparties and Counsel	Bobbi Jo Baldwin	Clear
Litigation Counterparties and Counsel	Brian Calvert	Clear
Litigation Counterparties and Counsel	Brian Clark	Clear
Litigation Counterparties and Counsel	Burchardt Enterprises of Texas, LLC d/b/a Waco TV	Clear
Litigation Counterparties and Counsel	Carlos Orlemann	Clear
Litigation Counterparties and Counsel	Carlos Trujillo Bracero and Angel Ramos Bracero	Clear
Litigation Counterparties and Counsel	Chad Koep	Clear
Litigation Counterparties and Counsel	Chad Thronset, Thronset Michenfelder, LLC	Clear
Litigation Counterparties and Counsel	Charles Robertson	Clear
Litigation Counterparties and Counsel	Cheryl-Dene Spring, SOBI Law Group	Clear
Litigation Counterparties and Counsel	Clarence & Tammy Frost	Clear
Litigation Counterparties and Counsel	Clark's Hardware and Power Equipment, LLC d/b/a Clark's TV	Clear
Litigation Counterparties and Counsel	Coffer Stores, Inc. d/b/a Clark's Marion TV	Clear
Litigation Counterparties and Counsel	Colorado Civil Rights Division	Clear
Litigation Counterparties and Counsel	Connie Gabehart	Clear
Litigation Counterparties and Counsel	Corrados Family Affair of North Arlington, Inc.	Clear
Litigation Counterparties and Counsel	Corrado's Garden Center, Inc.	Clear

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Category	Party in Interest	Relationship
Litigation Counterparties and Counsel	Corrados Pet Market of Wayne, Inc.	Clear
Litigation Counterparties and Counsel	Court of Common Pleas, Philadelphia County, PA	Clear
Litigation Counterparties and Counsel	Craig Hughes	Clear
Litigation Counterparties and Counsel	Dave Hatton	Clear
Litigation Counterparties and Counsel	David Giesel & Stephen Mattingly, Dinsmore	Clear
Litigation Counterparties and Counsel	David Ingemi	Clear
Litigation Counterparties and Counsel	David Pollack (Toro), Lewis Brisbois	Clear
Litigation Counterparties and Counsel	David William Miller	Clear
Litigation Counterparties and Counsel	Dax Richardson	Clear
Litigation Counterparties and Counsel	Dean Grasso, CG JCJI	Clear
Litigation Counterparties and Counsel	Donald Walker	Clear
Litigation Counterparties and Counsel	Doylestown True Value	Clear
Litigation Counterparties and Counsel	Drew Minkiewicz	Clear
Litigation Counterparties and Counsel	Ecological Alliance	Clear
Litigation Counterparties and Counsel	Edelman, Liesen & Myers	Clear
Litigation Counterparties and Counsel	ElevateNext	Clear
Litigation Counterparties and Counsel	Emily Courier Corp.	Clear
Litigation Counterparties and Counsel	ER Kilpatrick LLC d/b/a Jefferson Street Supply	Clear
Litigation Counterparties and Counsel	Eric Chambers	Clear
Litigation Counterparties and Counsel	Gearhart Hardware	Clear

Exhibit A - Potential Parties in Interest

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Category	Party in Interest	Relationship
Litigation Counterparties and Counsel	<i>Generac Holdings Inc.</i>	Current client
Litigation Counterparties and Counsel	Golden Triangle d/b/a Hanna Paint	Clear
Litigation Counterparties and Counsel	Grace Road Trading Limited	Clear
Litigation Counterparties and Counsel	Grand Rental West Seneca, Inc. d/b/a Grand Rental Station West Seneca #18547	Clear
Litigation Counterparties and Counsel	Graves County Circuit Court, KY	Clear
Litigation Counterparties and Counsel	Greg Mahler	Clear
Litigation Counterparties and Counsel	Holods Garden Center Inc.	Clear
Litigation Counterparties and Counsel	Hoy's Hardware, Inc.	Clear
Litigation Counterparties and Counsel	Ice Miller LLP	Clear
Litigation Counterparties and Counsel	Isaac Colunga, Ice Miller	Clear
Litigation Counterparties and Counsel	Jack's Hardware LLC	Clear
Litigation Counterparties and Counsel	JCJI Enterprise Inc.	Clear
Litigation Counterparties and Counsel	Jill McComsey, McComsey Law	Clear
Litigation Counterparties and Counsel	Jim Bulger	Clear
Litigation Counterparties and Counsel	John Bustamonte	Clear
Litigation Counterparties and Counsel	John Habas	Clear
Litigation Counterparties and Counsel	John Koller Jr.	Clear
Litigation Counterparties and Counsel	JRBA, Inc. d/b/a Bulger True Value	Clear
Litigation Counterparties and Counsel	Kathy Langley, Reger, Rizzo Darnell (PA)	Clear
Litigation Counterparties and Counsel	Kim Huntley as executor for Ronald Tilton	Clear

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Category	Party in Interest	Relationship
Litigation Counterparties and Counsel	Kimberly Franklin	Clear
Litigation Counterparties and Counsel	Koep Company d/b/a Pipestone TV	Clear
Litigation Counterparties and Counsel	Koep Corporation d/b/a United Supply TV	Clear
Litigation Counterparties and Counsel	Koep Enterprises, Inc. d/b/a Fairmont TV	Clear
Litigation Counterparties and Counsel	La Casa del Contratista LLC	Clear
Litigation Counterparties and Counsel	Lavonia Berry	Clear
Litigation Counterparties and Counsel	Law Offices of Joseph R. Bongiorno & Associates PC	Clear
Litigation Counterparties and Counsel	Lee Pell	Clear
Litigation Counterparties and Counsel	Lenny Feldman, Sandler, Travis & Rosenberg, P.A.	Clear
Litigation Counterparties and Counsel	Leopoldo Rodriguez Velazquez	Clear
Litigation Counterparties and Counsel	Lozon Ace Hardware Co.	Clear
Litigation Counterparties and Counsel	Luigi Marino	Clear
Litigation Counterparties and Counsel	Lynch Carpenter LLP	Clear
Litigation Counterparties and Counsel	Manchester Teamsters	Clear
Litigation Counterparties and Counsel	Maria Downham and Colby Kingsbury, Faegre Drinker	Clear
Litigation Counterparties and Counsel	Mark D. Smith	Clear
Litigation Counterparties and Counsel	Mark Vicendese	Clear
Litigation Counterparties and Counsel	Matt Noble, Marshall Dennehey	Clear
Litigation Counterparties and Counsel	Matt Schorr, Brent Green, Marshall Dennehey	Clear
Litigation Counterparties and Counsel	Matthew Noone, Cozen O'Connor	Clear

Exhibit A - Potential Parties in Interest

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Category	Party in Interest	Relationship
Litigation Counterparties and Counsel	McHenry County, IL	Clear
Litigation Counterparties and Counsel	Merchant & Gould P.C.	Clear
Litigation Counterparties and Counsel	Metropolitan Lumber, Hardware & Building Supplies	Clear
Litigation Counterparties and Counsel	Michael & Charles Quinn	Clear
Litigation Counterparties and Counsel	Michael James Berkner	Clear
Litigation Counterparties and Counsel	Michelle Martino, Edwards & Ragatz, P.A.	Clear
Litigation Counterparties and Counsel	Mike Burchardt	Clear
Litigation Counterparties and Counsel	Morris & Player PLLC	Clear
Litigation Counterparties and Counsel	Mount Bethel Hardware	Clear
Litigation Counterparties and Counsel	Mullen Coughlin LLC	Clear
Litigation Counterparties and Counsel	Northampton County, PA	Clear
Litigation Counterparties and Counsel	OH Civil Rights Commission	Clear
Litigation Counterparties and Counsel	Olga Castaneda, Stephanie Cabrera & Luis Montoya	Clear
Litigation Counterparties and Counsel	OmniLocal, Inc.	Clear
Litigation Counterparties and Counsel	Parker Engine	Clear
Litigation Counterparties and Counsel	Parker's Country Corner, Inc.	Clear
Litigation Counterparties and Counsel	Parker's Country Corner, LLC	Clear
Litigation Counterparties and Counsel	Paul Karlsgodt, Baker Hostetler	Clear
Litigation Counterparties and Counsel	Paul Radzavicz	Clear
Litigation Counterparties and Counsel	Peter Read, Marshall Dennehey	Clear

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Category	Party in Interest	Relationship
Litigation Counterparties and Counsel	Peyton Marbury	Clear
Litigation Counterparties and Counsel	Phil Akers, Phil Akers II	Clear
Litigation Counterparties and Counsel	Quinn Fisheries	Clear
Litigation Counterparties and Counsel	Rafael Velez Dominguez, Luis Rivero Cubano, Nataliya Kornitskaya & CG Velez Kornitskaya LLC	Clear
Litigation Counterparties and Counsel	Rex Daines (BK counsel)	Clear
Litigation Counterparties and Counsel	Rice Lake Auto Supply, Inc. d/b/a Rice Lake TV	Clear
Litigation Counterparties and Counsel	Rick Lee, Walker & Walker	Clear
Litigation Counterparties and Counsel	Robert & Linda Ward	Clear
Litigation Counterparties and Counsel	Robert & Wendy Lozon	Clear
Litigation Counterparties and Counsel	Robert Braker	Clear
Litigation Counterparties and Counsel	Romain Chappelle	Clear
Litigation Counterparties and Counsel	Ryan and Michelle Clark	Clear
Litigation Counterparties and Counsel	Ryan Cohen	Clear
Litigation Counterparties and Counsel	Ryan Zeller, Frame Zeller, LLC	Clear
Litigation Counterparties and Counsel	<i>Ryder Truck Rental, Inc.</i>	Former affiliate
Litigation Counterparties and Counsel	Saltz Mongeluzzi Bendesky, P.C.	Clear
Litigation Counterparties and Counsel	Sam Giunta Properties, LLC	Clear
Litigation Counterparties and Counsel	Sam Giunta, Inc.	Clear
Litigation Counterparties and Counsel	Sapna Tejpal	Clear
Litigation Counterparties and Counsel	Sean McMonagle, Stampone O'Brien	Clear

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Category	Party in Interest	Relationship
Litigation Counterparties and Counsel	Shannon Wilkes, Spitz Law Firm	Clear
Litigation Counterparties and Counsel	Shaun Kattoula	Clear
Litigation Counterparties and Counsel	Shawn Carey, The Carey Firm LLC	Clear
Litigation Counterparties and Counsel	Shelbyville Lumber Co., Inc. d/b/a Mayfield TV	Clear
Litigation Counterparties and Counsel	Southern Discount Hardware Inc. d/b/a Southern Hardware	Clear
Litigation Counterparties and Counsel	Southern Hardware	Clear
Litigation Counterparties and Counsel	Stacey Penny (as administrator of Wayne Penny)	Clear
Litigation Counterparties and Counsel	Standard Marine Outfitters, LLC	Clear
Litigation Counterparties and Counsel	Steve Naito, Tarlow Naito & Summers	Clear
Litigation Counterparties and Counsel	Superior Court of NJ, Atlantic County	Clear
Litigation Counterparties and Counsel	Supply Chain Sources	Clear
Litigation Counterparties and Counsel	Susan Morrison	Clear
Litigation Counterparties and Counsel	The Guadalupe Lumber and Supply Company, Inc.	Clear
Litigation Counterparties and Counsel	Todd Arney, Kreamer Arney Wait & Bottaro	Clear
Litigation Counterparties and Counsel	Todd Farmer (Farmer Wright)	Clear
Litigation Counterparties and Counsel	United States of America/Trump Admin	Clear
Litigation Counterparties and Counsel	Upper Darby Hardware Co.	Clear
Litigation Counterparties and Counsel	Urban Hardware LLC d/b/a Urban Hardware	Clear
Litigation Counterparties and Counsel	<i>US Court of International Trade</i>	Current affiliate
Litigation Counterparties and Counsel	Vincent Nicolo	Clear

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Category	Party in Interest	Relationship
Litigation Counterparties and Counsel	Vineet Dubey, Custodio & Dubey LLP	Clear
Litigation Counterparties and Counsel	Western District of Pennsylvania	Clear
Litigation Counterparties and Counsel	William David Parker	Clear
Litigation Counterparties and Counsel	William Muth	Clear
Litigation Counterparties and Counsel	William Phillips	Clear
Tax Authorities	Alaska Department of Labor	Clear
Tax Authorities	Allen County, IA	Clear
Tax Authorities	Arizona Department of Economic Security	Clear
Tax Authorities	Arizona Department of Finance & Administration	Clear
Tax Authorities	Arkansas Department of Finance & Administration	Clear
Tax Authorities	Arkansas Division of Workforce Services	Clear
Tax Authorities	Bedford Boro, PA, Occup Tax	Clear
Tax Authorities	Bedford County Tax Assessment	Clear
Tax Authorities	Bedford PA Borough Tax	Clear
Tax Authorities	Berkheimer Tax Innovations	Clear
Tax Authorities	Bloom, Carrol Sd, OH, School District Tax	Clear
Tax Authorities	Boyertown Tax Collector	Clear
Tax Authorities	Butler County Treasurer	Clear
Tax Authorities	Butler Sd, E Butler Boro, PA, Occ Sd Tax	Clear
Tax Authorities	California Employment Development Department	Clear

Exhibit A - Potential Parties in Interest

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Category	Party in Interest	Relationship
Tax Authorities	Canonsburg Tax Department	Clear
Tax Authorities	Celina Sd, OH, School District Tax	Clear
Tax Authorities	Center PA Township Tax	Clear
Tax Authorities	Center Twp PA Occupational Tax	Clear
Tax Authorities	City & County of Denver	Clear
Tax Authorities	City of Seattle	Clear
Tax Authorities	Coatsville Tax Collector	Clear
Tax Authorities	Collector of Revenue	Clear
Tax Authorities	Colorado Department of Labor	Clear
Tax Authorities	Columbus, OH, City Tax	Clear
Tax Authorities	Commonwealth of Massachusetts	Clear
Tax Authorities	Connecticut Department of Labor	Clear
Tax Authorities	Connecticut Department of Revenue	Clear
Tax Authorities	County of Navarro	Clear
Tax Authorities	Dallas, PA Township	Clear
Tax Authorities	Dallastown Sd, PA, Occupational Sd Tax	Clear
Tax Authorities	Dauphin School District Tax	Clear
Tax Authorities	DE Division of Unemployment Insurance	Clear
Tax Authorities	Department of Consumer & Regulatory Affairs	Clear
Tax Authorities	<i>Department of Treasury - Internal Revenue Service</i>	Current affiliate

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Category	Party in Interest	Relationship
Tax Authorities	Departmentartmento De Hacienda	Clear
Tax Authorities	Douglass PA Township Tax	Clear
Tax Authorities	Douglass Township Tax Collector	Clear
Tax Authorities	Downingtown Tax Collector	Clear
Tax Authorities	E Butler Boro, PA, Occup Tax	Clear
Tax Authorities	East Butler PA Borough	Clear
Tax Authorities	Elizabethtown-City Tax In KY	Clear
Tax Authorities	Emlenton, PA Borough Tax	Clear
Tax Authorities	Federal Unemployment	Clear
Tax Authorities	Federal Withholding and FICA tax	Clear
Tax Authorities	Gahanna, OH, City Tax	Clear
Tax Authorities	Georgia Department of Labor	Clear
Tax Authorities	Georgia Department of Revenue	Clear
Tax Authorities	Hanover PA Township Tax	Clear
Tax Authorities	Hanover School District Tax Collector	Clear
Tax Authorities	Hanover Township Tax Collector	Clear
Tax Authorities	HI Department of Taxation	Clear
Tax Authorities	Hilliard, OH, City Tax	Clear
Tax Authorities	Hopewell Sd, PA, Occ Sd Tax	Clear
Tax Authorities	Hopewell Twp, PA, Occup Tax	Clear

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Category	Party in Interest	Relationship
Tax Authorities	Hopewell, PA, Township Tax	Clear
Tax Authorities	Huntington County, IA	Clear
Tax Authorities	Idaho State Commission	Clear
Tax Authorities	Illinois Department of Employment Security	Clear
Tax Authorities	Illinois Department of Revenue - Sales Tax	Clear
Tax Authorities	Illinois Department of Revenue - Withholding	Clear
Tax Authorities	Illinois Unemployment	Clear
Tax Authorities	Indiana Department of Workforce Development	Clear
Tax Authorities	Iowa Department of Revenue	Clear
Tax Authorities	Johnson County, IA	Clear
Tax Authorities	Kansas City, MOi - City Tax	Clear
Tax Authorities	Kansas Department of Labor	Clear
Tax Authorities	Kentucky Department of Revenue	Clear
Tax Authorities	Keystone Tax Collector	Clear
Tax Authorities	LA Workforce Commission	Clear
Tax Authorities	Lake County, IA	Clear
Tax Authorities	Lexington-Fayette Urban County - Occupational KY Tax	Clear
Tax Authorities	Lower Paxton PA Township Tax	Clear
Tax Authorities	Lower Paxton Township Tax Collector	Clear
Tax Authorities	Lower Paxton Twp, PA, Occupational Tax	Clear

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Category	Party in Interest	Relationship
Tax Authorities	Madison County-KY - Occupational KY Tax	Clear
Tax Authorities	Manor, PA, Twnshp Tax	Clear
Tax Authorities	Maryland Comptroller	Clear
Tax Authorities	Maryland Department of Labor	Clear
Tax Authorities	Massachusetts Department of Revenue	Clear
Tax Authorities	Massachusetts Department of Unemployment Assistance	Clear
Tax Authorities	McCandless, PA Township Tax	Clear
Tax Authorities	MD - County Tax	Clear
Tax Authorities	Michigan Unemployment Insurance Agency	Clear
Tax Authorities	Minnesota Unemployment Insurance Program	Clear
Tax Authorities	Mississippi Department of Employment Security	Clear
Tax Authorities	Mississippi Department of Revenue	Clear
Tax Authorities	Missouri Department of Revenue	Clear
Tax Authorities	Missouri Division of Employment Security	Clear
Tax Authorities	Montana Unemployment Insurance Division	Clear
Tax Authorities	Mount Gilead Sd, OH, School District Tax	Clear
Tax Authorities	Mount Gilead, OH, Village Tax	Clear
Tax Authorities	N Huntingdon Twp, PA, Occup Tax	Clear
Tax Authorities	Nebraska Department of Labor	Clear
Tax Authorities	Nebraska Department of Revenue	Clear

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Category	Party in Interest	Relationship
Tax Authorities	Nevada Department of Taxation	Clear
Tax Authorities	New Hampshire Department of Revenue Administration	Clear
Tax Authorities	New Jersey Division of Taxation	Clear
Tax Authorities	New Kensington, PA City Tax	Clear
Tax Authorities	New Mexico Taxation & Revenue Department	Clear
Tax Authorities	<i>New State Income Tax</i>	Current affiliate
Tax Authorities	<i>New York State Corporation Tax</i>	Current affiliate
Tax Authorities	<i>New York State Department of Labor</i>	Current affiliate
Tax Authorities	<i>New York State Department of Taxation and Finance</i>	Current affiliate
Tax Authorities	NM Worker Comp Ee W/H - City Tax	Clear
Tax Authorities	North Carolina Division of Employment Security	Clear
Tax Authorities	North Dakota Office of State Tax Commissioner	Clear
Tax Authorities	North Dakota Unemployment Insurance Tax	Clear
Tax Authorities	North Strabane PA Township Tax	Clear
Tax Authorities	North Strabane Twp, PA, Occup Tax	Clear
Tax Authorities	Northmor Sd, OH, School District	Clear
Tax Authorities	NY City Resident Tax - New York. City Tax	Clear
Tax Authorities	NYS Office of State Comptroller	Clear
Tax Authorities	Oberlin Sd, OH, School District	Clear
Tax Authorities	Ohio Department of Taxation	Clear

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Category	Party in Interest	Relationship
Tax Authorities	Ohio State Unemployment Insurance Tax	Clear
Tax Authorities	Oklahoma Employment Security Commission	Clear
Tax Authorities	Oregon Department of Revenue	Clear
Tax Authorities	Oregon Employment Department	Clear
Tax Authorities	Oregon Transit Tax, Oregon, Occupational Tax	Clear
Tax Authorities	Palm Beach County Tax Collector	Clear
Tax Authorities	Parkland School District Tax Collector	Clear
Tax Authorities	Parma, OH, City Tax	Clear
Tax Authorities	Pennsylvania Department of Labor & Industry	Clear
Tax Authorities	Penn-Trafford Sd, Occup Sd Tax	Clear
Tax Authorities	Plum, PA Borough Tax	Clear
Tax Authorities	Rhode Island Division of Taxation	Clear
Tax Authorities	Richmond, KY - City Tax	Clear
Tax Authorities	Rita Tax Collector	Clear
Tax Authorities	Ross Twp, PA, Occup Tax	Clear
Tax Authorities	Ross, PA, Township Tax	Clear
Tax Authorities	Sadsbury PA Township Tax	Clear
Tax Authorities	Sadsbury Tax Collector	Clear
Tax Authorities	SC Department of Employment & Workforce	Clear
Tax Authorities	Shepardsville-KY-City Tax	Clear

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PLAIN TEXT MARKED "CLEAR": Represents Potential Interested Parties that are not current or former clients (within the past seven years) or affiliates thereof.

Category	Party in Interest	Relationship
Tax Authorities	South Dakota Department of Revenue	Clear
Tax Authorities	St Louis Tax Collector	Clear
Tax Authorities	St. Joseph County, IA	Clear
Tax Authorities	St. Louis, MO - City Tax	Clear
Tax Authorities	State of Alaska - Department of Revenue	Clear
Tax Authorities	Tax Collector, Canaan Township	Clear
Tax Authorities	Tennessee Department of Labor & Workforce	Clear
Tax Authorities	Tippecanoe County, IA	Clear
Tax Authorities	Toledo, OH, City Tax	Clear
Tax Authorities	Upper Macungie PA Township Tax	Clear
Tax Authorities	Upper Macungie Tax Collector	Clear
Tax Authorities	<i>US Department of The Treasury</i>	Current affiliate
Tax Authorities	US Treasury	Clear
Tax Authorities	UT Department of Agriculture and Food	Clear
Tax Authorities	Utah State Tax Commission	Clear
Tax Authorities	Vermont Department of Labor	Clear
Tax Authorities	Virginia Employment Commission	Clear
Tax Authorities	W Bradford PA Township Tax	Clear
Tax Authorities	WA State Employment Security Department	Clear
Tax Authorities	Warrick County, IA	Clear

Exhibit A - Potential Parties in Interest

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Category	Party in Interest	Relationship
Tax Authorities	Washington County, MD County Tax	Clear
Tax Authorities	Washington DC Office of Tax & Revenue	Clear
Tax Authorities	Washington Department of Revenue	Clear
Tax Authorities	West Bradford Tax Collector	Clear
Tax Authorities	West Virginia State Tax Department	Clear
Tax Authorities	West Wyoming Tax Collector	Clear
Tax Authorities	Westlake, OH, City Tax	Clear
Tax Authorities	Wisconsin Department of Workforce Development	Clear
Tax Authorities	Workforce West Virginia	Clear
Tax Authorities	Wyoming Department of Revenue	Clear
Tax Authorities	Wyoming Department of Workforce Services	Clear
Tax Authorities	York Twp, PA, Occupational Tax	Clear
Tax Authorities	York, PA Township Tax	Clear
Regulatory Bodies / Governmental Agencies	Arizona Department of Agriculture Environmental Services Division	Clear
Regulatory Bodies / Governmental Agencies	<i>California Department of Resources Recycling and Recovery (CalRecycle)</i>	Former affiliate
Regulatory Bodies / Governmental Agencies	<i>California Energy Commission</i>	Former affiliate
Regulatory Bodies / Governmental Agencies	Colorado Department of Agriculture	Clear
Regulatory Bodies / Governmental Agencies	Connecticut Department of Energy & Environmental Protection	Clear
Regulatory Bodies / Governmental Agencies	Idaho State Department of Agriculture	Clear
Regulatory Bodies / Governmental Agencies	Illinois Environmental Protection Agency	Clear

Exhibit A - Potential Parties in Interest

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Category	Party in Interest	Relationship
Regulatory Bodies / Governmental Agencies	<i>Internal Revenue Service</i>	Current affiliate
Regulatory Bodies / Governmental Agencies	Maryland Department of Agriculture	Clear
Regulatory Bodies / Governmental Agencies	Michigan Department of Agriculture	Clear
Regulatory Bodies / Governmental Agencies	Minnesota Department of Agriculture	Clear
Regulatory Bodies / Governmental Agencies	Missouri Department of Agriculture	Clear
Regulatory Bodies / Governmental Agencies	<i>New York State Department of Environmental Conservation</i>	Current affiliate
Regulatory Bodies / Governmental Agencies	Ohio Department of Agriculture	Clear
Regulatory Bodies / Governmental Agencies	Oregon Department of Agriculture	Clear
Regulatory Bodies / Governmental Agencies	PaintCare	Clear
Regulatory Bodies / Governmental Agencies	Pennsylvania Department of Agriculture	Clear
Regulatory Bodies / Governmental Agencies	Pennsylvania Department of Environmental Protection	Clear
Regulatory Bodies / Governmental Agencies	<i>Securities and Exchange Commission</i>	Current affiliate
Regulatory Bodies / Governmental Agencies	South Coast Air Quality Management District	Clear
Regulatory Bodies / Governmental Agencies	State of Hawaii Department of Agriculture	Clear
Regulatory Bodies / Governmental Agencies	Texas Department of Agriculture	Clear
Regulatory Bodies / Governmental Agencies	US EPA, Region V	Clear
Regulatory Bodies / Governmental Agencies	<i>US Patent and Trademark Office</i>	Current affiliate
Regulatory Bodies / Governmental Agencies	Utah Department of Agriculture and Food	Clear
Regulatory Bodies / Governmental Agencies	Yolo County Environmental Health Division	Clear
Regulatory Bodies / Governmental Agencies	<i>California Air Resources Board</i>	Former affiliate

Exhibit A - Potential Parties in Interest

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Category	Party in Interest	Relationship
Tier 1 (Wholesale Hardware Distribution)	Ace Hardware	Clear
UCC Professionals	Pachulski Stang Ziehl & Jones LLP	Clear
UCC Professionals	Province Firm	Clear
Vendors	CPA Global, a Clarivate Company	Clear
Vendors	<i>CSC</i>	Current client
Vendors	Equity Trust Company	Clear
Vendors	<i>Lexis Nexis</i>	Current affiliate
Vendors	Midwest Hardware Association, Inc.	Clear
Vendors	Navex	Clear
Vendors	Practicing Law Institute	Clear
Vendors	SG360°	Clear
Vendors	Source 4	Clear
Vendors	TrustArc	Clear